# AN ESSAY ON WAYS *and* MEANS FOR Raiſing Money for the Support of the Preſent WAR, &c.

(Price One Shilling.)

To the PRINTER, &c.

April 19, 1756.

SIR,

AS all Taxes are long a-gathering, and as Money is now wanted at the critical Juncture a Gentleman of a middling Fortune, a Well-Wisher to his Majesty, and to his illustrious Heirs as well as to the Nation, and that his Majesty may be the better enabled to cope with his perfidious Enemy the French at present, and be less liable to their Insults and Incroachments hereafter, has Thoughts to pay to the Aldermen of the Ward to which he belongs One Thousand Pounds, if he thought it would be followed in general, and by Persons of more ample Fortunes to subscribe more liberally to extricate us from our present Difficulties, and from future Fears, by paying off the whole national Debt, and being in Cash for any Occasions hereafter, whereby our Enemies will be afraid to insult us; nor shall we labour under Difficulties to raise Taxes, especially in any disagreeable Way, but it is questioned whether the paying off the National Debt however suitable to the Interest thereof may be agreeable to all People. If the Example is followed, many to be sure will give vastly more, but suppose each Family in London that does give, should give what should amount to so little as 50l. on an Average together on all the Families in London as if all gave, tho' to be sure it must be a vast many can't; this on 120000 Houses or Families, would amount unto Six Millions, £ 6000000

The 28 Cities or Bishops Sees, at eight or nine of these to equal London will be equal to three such Cities as London, which then is 360000 Families, which at the same as above amounts to Eighteen Millions, 18000000

The 652 Market Towns, before so many good Towns in which no Market is kept, and an infinite Number of Villages, and computing 40 such Market Towns equal to London, flinging in the other said Towns and Villages, will be equal at least to 16 such Cities as London, which then is 1920000 Families, which at the same Rate as aforesaid, will amount unto Ninety-six Millions, 96000000

Total One Hundred and Twenty Millions of Pounds Sterling, 120000000

Then (if rightly managed) will the French tremble, and not incroach on what belongs to us.

I am, Sir,

Your humble Servant, R. P——

# AN ESSAY ON WAYS *and* MEANS FOR RAISING MONEY For the SUPPORT of the PRESENT WAR, WITHOUT Increasing the PUBLIC DEBTS.

INSCRIBED

To the Right Honourable

*George* Lord *Anson*,

First Lord Commissioner of the *ADMIRALTY*, &c.

*By* FRANCIS FAUQUIER.

The SECOND EDITION.

*LONDON:*

Printed for M. Cooper, in *Pater-noſter-Row:* And ſold by H. Whitridge, at the *Royal-Exchange*; R. Withy and J. Ryal, in *Fleet-ſtreet*; J. Jolliffe, in *St James's-ſtreet*, and B. Tovey, in *Weſtminſter-Hall.* 1756.

AN

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# ADVERTISEMENT
## TO THE
# READER.

THE following Eſſay was written ſome Months ſince, when a *French* War ſeemed unavoidable. The Miniſtry, by the Plan they laid down to themſelves, and their Oeconomy, have not demanded ſo great a Loan as the Calculations in this Eſſay have ſuppoſed; and have certainly borrowed

rowed it on very good Terms, conſidering the preſent Situation of Affairs. If no great Deficiencies come hereafter to be made good, the Author will rejoice as much as any Man living at his Error. But, as his Eſtimate ſuppoſes all Deficiencies made good, and the Accounts cloſed; and as his Reaſoning is not at all affected by the particular Sums borrowed; he choſe to publiſh it as it was firſt written; it being very eaſy for the Reader to add or diminiſh (as in the preſent Caſe) either in the accumulating Debt, or in the Method

thod propoſed for raiſing the Money, in Proportion to the yearly Demand of the Government, and the Rate of Intereſt at which ſuch a Demand is raiſed.

# ADVERTISEMENT.

TO THE

Right Honourable

*George* Lord *Anſon*,

&c. &c. &c.

MY LORD,

THE great Share Your Lordſhip's High Station gives You, in the Management of the preſent War againſt *France*; and the univerſal Satisfaction the Public enjoy, from Your Conduct therein, will, I

A make

make no Doubt, induce them readily to agree with me, in the Propriety of my inſcribing this Eſſay on the Means of ſupporting and continuing this War, to Your Lordſhip; though it is not immediately in Your Department.

BUT, my Lord, I have another Reaſon, which more particularly regards myſelf, for preſuming to addreſs Your Lordſhip in this Manner. It was the Honour Your Lordſhip did me in attending

attending to a Converſation in which I expreſſed my Sentiments on this Head, that firſt gave me Encouragement to commit my Thoughts to Writing. So that Your Lordſhip has a Kind of parental and natural Right to them.

And, to conclude, I could not ſo far oppoſe my own Inclinations, as to omit any Opportunity of publickly declaring, that, with the greateſt Admiration of the Vigilance,

Vigilance, Vigour, Integrity, and Secrecy, with which Your Lordſhip purſues all Your Meaſures for the Defence of this Country, I have the Honour to be *One*,

MY LORD, *of*

*Your* LORDSHIP'S

*Moſt Obedient*,

*Devoted*,

*And Obliged*

*Humble Servants*,

FRANCIS FAUQUIER.

# AN ESSAY ON

## *Ways* and *Means* for raiſing Money for the Support of the preſent WAR, &c.

THE ſubject Matter of the following Eſſay, is, as I humbly conceive, of the utmoſt Importance to theſe Kingdoms; and deſerves, at leaſt, the ſerious Conſideration of every Well-Wiſher to them. In offering my Thoughts upon it, I hope I ſhall not lie under the Imputation, either of Impertinence or Self-ſufficiency: The Duty of every Citizen to contribute his Endeavours to extricate us in Times of Difficulty, (I

will not ſay Danger) will, I hope, ſave me from the Firſt; and when it ſhall appear, that no one ſingle Thought is, perhaps, my own, but (as I am ready to acknowledge) what has been ſaid by many before me, though not ſufficiently attended to, I think I ought to ſtand exempted from the Laſt.

Thoſe who are at the Helm, want neither Courage nor Wiſdom to protect us: And the univerſal Content their Conduct has given on this Occaſion, with the Applauſe it has received, is a certain Proof that their Meaſures are agreeable to the Senſe of the People; and a preſumptive one, at leaſt, that they are right. For, however capricious the Voice of the People may be, right Meaſures are more likely to be approved than wrong: And though the peſtilential Breath of Faction may blaſt them for a Day; yet they will certainly appear in their true Light to Poſterity.

We

*We are engaging in a War, not only juſt but neceſſary*; abſolutely neceſſary, to recover our undoubted Rights, from the Encroachments and Invaſions of a People arrogant from their Power; a People whom no Treaties can bind, and who ſeem wantonly to make a Joke of public Faith, and place their Reaſon in their Arms only. *Louis* the Fourteenth choſe for a Motto on his Cannon, *Ultima Ratio Regum*; had he ſaid *Fides*, he would have given a true Portraiture of himſelf and his Miniſters.

*As the War is neceſſary, ſo is it likely to be of ſome Duration:* For ſince we have taken up Arms to defend our Property, often ceded to us by the moſt ſolemn Treaties, we cannot in Honour or Prudence lay them down, 'till by ſhewing our Strength in our *American* Colonies, and exerting it with Vigour, we convince the *French* that we are their

Superiors there at leaſt: And perhaps they may in Time ſee, that the only Way for them to enjoy their own weak, though extenſive Settlements, is to leave us in the quiet Poſſeſſion of ours: And ſo we may obtain that Security from their Fears, which we have often in vain attempted to obtain from their Juſtice.

*As the War may be of ſome conſiderable Length, ſo of courſe it muſt be proportionably expenſive.* The Meaſure for going into it, ſeems to be the Meaſure of the People, as much, and more ſo, than any within my Memory. All Ranks, all Parties, Inhabitants of the Cities, and Inhabitants of the Country, are unanimous in their Approbation of it; and, as yet, appear to vie with each other in their Zeal to ſupport it. Since this is the Caſe, they ought not to murmur at the Expence: But they have a Right to have that Expence, which they muſt bear, laid on them in a Manner as little burthenſome to them as the Nature

Nature of the Thing will admit; and then I do not doubt but they will bear it with Chearfulneſs. If they ſhould not, they will, in that Caſe, be the leſs to be regarded; becauſe they have but this Alternative, either to ſit ſtill and ſee their Colonies wreſted out of their Hands, by a Nation, the conſtant natural Enemy to this Country, or be at the Expence to defend them. As far, indeed, as one can poſſibly judge, from the preſent Appearances, they wiſely and bravely chooſe the latter; and they ought not to recede or repine, if all is done, that poſſibly can be done, to make that Burthen ſit eaſy on their Shoulders which they muſt ſtand under.

The Current Service of the Year, when we are engaged in a War, will not probably come under —— —— 7,000,000

The

| | |
|---|---|
| The Land Tax, at 4*s.* will produce —— —— | 2,000,000 |
| The Malt — — | 750,000 |
| The Sinking Fund, to make an even Sum, we will call — | 1,250,000 |
| | 4,000,000 |

We will ſuppoſe that there will then remain to be raiſed annually, during the War - - 3,000,000

The Means of raiſing this Sum, ſo as to be the leaſt felt by the People, is the Object I have in View; and will be the Subject of this Pamphlet.

Whatever Schemes may be offered, or in how many different Shapes ſoever they may appear, all Means of raiſing theſe three Millions, muſt ultimately reſolve into one of theſe two Ways, *viz.* either

*to*

*to raiſe it on the Subjects within the Year, for the current Service thereof*; or elſe *to borrow it of them on the public Faith, and appropriate a Fund for the Payment of the Intereſt at leaſt.* Now, to erect ſuch a Fund, it is neceſſary to impoſe new Taxes adequate thereto. The laſt has been the Method during King *William*'s and Queen *Anne*'s Wars, and the laſt War with *France* and *Spain*, by which (all together) a Debt of about Fourſcore Millions is accumulated.

Let us now ſuppoſe that the old Way of raiſing the Money is the beſt; and ſee what our Circumſtances will be at the End of the War, which, for Argument Sake, we will calculate to laſt ſeven Years. If a ſafe and laſting Peace can be ſooner obtained, happy will it be for this Nation, and no Man will rejoice at it more than myſelf.

The Government will want three Millions a Year; and I much queſtion whether, conſidering the Practices that now have been, and conſtantly are uſed upon theſe Occaſions, they can borrow it, even this firſt Year, under 3 ½ *per cent.* which muſt gradually riſe to 4 *l.* or 4 ½. Let us, at an Average, take it at 4 *l.*

Three Millions a Year, for ſeven Years, makes 21,000,000, which, at 4 *l. per cent. per annum*, will demand 840,000 *l.* a Year to pay the Intereſt only, and increaſe our Debt to 101,000,000.

Now I would ſeriouſly aſk, Whether the Right Honourable the Board of Treaſury are of Opinion that they can lay Taxes ſufficient to produce 840,000 *l. per annum*, without entailing a grievous Burthen upon the Manufactures of this Kingdom?

Kingdom? I ſay Manufactures, and not Manufacturers, for Reaſons that will hereafter appear.

I have mentioned Practices having been uſed; for which, perhaps, I may be expected, and called upon, to give an Account.

To be beforehand then with thoſe who may be offended at the Term; I do declare, that I think it impoſſible, conſidering our preſent Situation, there can, in a natural Way, be that real Difference in the Value of the Stocks, which there has of late appeared to be. It can be owing to nothing but a Belief that the Government would want to borrow Money the approaching Seſſions of Parliament: And the Lenders know their Intereſt well

enough to be ſenſible, that the only Method they have to raiſe the Intereſt on future Funds, is to lower the Prices of the preſent; which are at a ſtated Parliamentary Intereſt. The Lenders are Men; and as Men (however opulent, reſpectable, or important they may be) they will act agreeably to their Intereſt.

In all private Tranſactions between Man and Man, the Lender takes Advantage of the Borrower; and to ſuppoſe the Government can ever borrow Money, without it's being in ſome Meaſure a Jobb to the Lenders, is an Utopian Scheme; (which an eminent Man, of the preſent Age, ſeems to have fallen into.) Now that Man appears to me to be the beſt Miniſter for this Country, who contrives to make it the leaſt of a Jobb that is poſſible. But

whoever

whoever is ſo weak as to attempt to make it none at all, will, if he lives long enough, moſt certainly repent it; unleſs he could be well aſſured, it would be the laſt Loan he ſhould ever have Occaſion for; as any Failure will undoubtedly create future Difficulties.

Without pretending to the Spirit of Prophecy, I will take upon me to pronounce, that, though our Operations in War ſhould be attended with ill Succeſs; yet, let the Public have ſtrong Aſſurances and Conviction that the Miniſtry will not want a Loan; the Stocks will creep up, in Spite of all that can be done to keep them down.

I beg Pardon for this Digreſſion, which I thought neceſſary, and at the ſame Time

pertinent to the chief End of theſe Reflections.

To pay the Intereſt of this Debt of 80,000,000, the Parliament have, from Time to Time, laid Taxes; which, from the Reduction of Intereſt ſince, produce more than is at preſent demanded from them. This Overplus is brought to Account, and is now called the Sinking Fund; the favourite Child of a late Great Miniſter, and now deſervedly become the Darling of the People. It is not unlikely I may be told, there is no Neceſſity for laying new Taxes, we will mortgage this Sinking Fund, for the Payment of the Intereſt of the future Loans. If this Method ſhall be taken, the Sinking Fund will be yearly diminiſhed, and ſo in Time will not come in Aid of the Current Service,

vice, which I have ſuppoſed it to do, and more muſt neceſſarily be raiſed to ſupply it's Place. Beſides, it is an unpopular Scheme, that would, with Difficulty, be complied with, as it would leave a Debt of at leaſt 101,000,000, with little or no Proſpect of it's being redeemed in the preſent Syſtem.

Thus I have ſet aſide the Scheme of mortgaging the Sinking Fund, as an unlikely and impolitic one; as it will entail a vaſt Debt on Poſterity, and at the ſame Time take away the moſt effectual Means of redeeming it. The only Method then left to pay the Intereſt on any future Loan, muſt be, the laying ſome new Duties, ſufficient for the Purpoſe.

We

We have ſuppoſed three Millions the Sum neceſſary to be annually raiſed, in Caſe of a War with *France*. If this can be borrowed at 3 *l. per cent.* it will want a Fund that will produce 90,000 *l. per annum*, to pay the Intereſt; if at 4 *l.* 120,000 *l.* Let us, for the Sake of round Numbers, eſtimate it at 100,000 *l.* a Year, and this for the firſt Year only.

I have heard (how true my Information may be, I know not) that the Miniſtry were at a Loſs to know, on what they ſhould lay a new Tax, at the End of the laſt War. I have ſuppoſed the War, we are now entering into, may laſt ſeven Years: No very unreaſonable Suppoſition, I preſume; if we conſider the Duration of the late Wars with *France*.

Eſpecially

Eſpecially if we include the winding up of Bottoms after a Peace. Money will become dearer, and a higher Rate of Intereſt muſt be paid for it yearly. If it is now, in Reality, difficult to find Funds for the Payment of 100,000 *l.* what muſt be the Caſe at the Expiration of the War; when we ſhall be left with a Debt of more than One Hundred Millions entailed on our Deſcendants; who may, nay certainly will, have Rights of their own to protect and preſerve. What then muſt we do? Muſt we tamely ſit ſtill, and ſubmit to the Encroachments of any perfidious Neighbour, for want of Power to oppoſe them? God forbid. We are not in ſo miſerable a Condition; we are a rich and powerful People, and have the Means in our Hands to curb ſuch

Neighbours,

Neighbours, and continue the War for this, or a longer Term, without being maimed at the End, however we may ſmart during the Operation.

It ſhall be my Buſineſs to ſhew theſe Means; for I ſhould eſteem myſelf a very bad Member of the Community, if I ſhould expoſe the Difficulties we are in, and not at the ſame Time point out a Way, which to me appears practicable, how we might ſupport this War with Vigour, and remain in our preſent Strength at the End of it; and which will not be ſo burthenſome to the Nation, as the contracting new Debts.

Before I proceed, I beg Leave to lay down this Truth, as a Maxim not to be departed

departed from: *The Poor do not, never have, nor ever poſſibly can, pay any Tax whatever.*

A Man that has nothing, can pay nothing; let Governments try what Expedients they pleaſe to force them to it. He that works for his Living, will, and muſt live by his Labour. This is univerſally true in all Countries, at all Times; and equally ſo, whether Proviſions are dear or cheap. I have heard, that in *India* a Man can live for one Penny a Day; this then will be nearly the Price of Labour in that Country.

If by Taxes, or Dearth, or any other Cauſe, the common Neceſſaries of Life become ſo dear, that a Labourer cannot live at the uſual Wages; the Price of Labour muſt, and in Fact actually does,

riſe in Proportion thereto at leaſt, generally much more.

If the Price of Labour in any Country is ſo great, that the poor Labourer, by working Part of the Week, can maintain himſelf and Family the whole Week; it is an Evil to that Country, which requires the ſtricteſt Attention of the Magiſtrates; or, if too much for them, of the Legiſlature, by all poſſible Means to prevent. For every Day's Loſs of Labour, is an actual Loſs to the Public. And any Laws which encourage this Idleneſs of the People, ought to be immediately repealed, as ſoon as the Malady is found out.

Of this Sort, I apprehend, are the Laws now in Force for the Settlement and

Proviſion of the Poor: Which have always appeared to me to operate in many and various Ways, towards the enervating and impairing our Strength; and which ſeem to require an effectual, and a ſpeedy Remedy.

If Taxes are laid on Labour meerly, or on ſuch Articles as the meaneſt Labourer muſt want and uſe, he will ſtill live, and his Wages muſt be raiſed. If on the Manufacturers, or Venders of Goods, they will raiſe the Prices of the Commodities they reſpectively deal in, ſufficient not only to pay the Tax, but to make them full amends for the Money they diſburſe for the Payment of it, and then always make a third Addition, to bring the Price to a round or even Sum.

So that the whole Tax, and much more, is ultimately paid by the Conſumer; that is, by the Man of Fortune who lives on his Income: And this, even in thoſe Taxes which are ſaid moſtly to affect the Poor, and which they ſeem, at firſt Sight, to pay out of their own Pockets. And here, (as it appears to me,) ſeems to lie the Art of impoſing Taxes. For, ſince the Conſumer pays the whole, it is clear, whatever Manufactures you tax, while our Goods find a ready Vent at foreign Markets, ſo far as Foreigners are Conſumers, ſo far they pay that Tax for us: But if by Taxes being laid, either on the Materials, or the Labour, or the Neceſſaries the Manufacturer wants, the Price of the Commodity is ſo raiſed, that other Nations can underſell us; then it becomes

ſeriouſly

ſeriouſly the Buſineſs of the Legiſlature to conſider how they can remedy this, by leſſening, or totally aboliſhing, particular Taxes.

But here ariſes a great Difficulty, which all Miniſters neceſſarily labour under. It cannot be preſumed, (if you conſider either their different Education, or the many various Occupations they are obliged to attend to,) that they can be Maſters of this, and ſufficiently know the fluctuating State of foreign Markets: And thoſe whom they conſult, and really are apprized of it, I fear, conſider Trade, not as a national Concern, but merely as the Point in Queſtion affects the particular Branch they are engaged in; and ſo give

Counſels,

Counſels, Good or Bad, juſt as it ſuits their own private Intereſt.

*Since then the Conſumer pays the whole of the Tax, it muſt be equal to him, (when he maturely weighs it) how, or on what it is laid. All that really concerns him is, that he ſhould pay as little as the Exigencies of the State will admit of; and that the whole of what he does pay, ſhould, if poſſible, go clear of all Deductions into the* Exchequer, *to anſwer the Purpoſes for which it was levied.*

The Method which occurs to me on this Occaſion, and which has met with the Approbation of all ſober-minded conſiderate Men, whom I have conſulted upon this Head, is not a Scheme of my own;

own; but has been ſome Time publiſhed, under the Title of, "*Serious Conſiderations* "*on the ſeveral High Duties which the* "*Nation in general (as well as it's Trade* "*in particular) labours under: With a* "*Propoſal to raiſe the Whole by one ſingle* "*Tax.*"

This Pamphlet is now univerſally acknowledged to have been written by the late Sir *Matthew Decker*, Bart. a Man long verſed in Buſineſs, intimately acquainted with, and frequently conſulted by, Miniſters on the Subject of the public Revenues, and conſequently Maſter of the Subject of which he treated. Sir *Matthew* goes farther than I propoſe.

He is for aboliſhing all Taxes, and raiſing the whole, for the Current Service, for

for the Payment of all Intereſt on the Loans, and for the Purpoſe of the Sinking Fund, by one ſingle Tax on Houſes only. His Plan being ſo extenſive, and his Attempt ſo great, was neither ſo well attended to, nor met with ſo much Succeſs as it ſeems to merit: The more particularly, perhaps, for this Reaſon, that it unhinged the whole preſent Syſtem of the Revenues, and diſcarded the numerous Train of Officers employed in collecting them (though indeed he provided for the preſent Set during their Lives).

However, I rejoice at his having publiſhed it: For I cannot but conſider it as a ſure and ſafe Retreat in Times of Diſtreſs, if ſuch ſhould hereafter happen. It is a Back-Door, by which we may

may ſurely ſave ourſelves when our Houſe is on Fire; if we do not imprudently ſtay 'till the Subſtance of the Fabric is conſumed.

Though I would by no Means recommend the taking in his whole Plan, in theſe critical Times (as it may occaſion a Confuſion which we ought moſt certainly to avoid); yet I ſee no Reaſon why it may not, in Part, be applied in our preſent Exigencies.

Dr *D'Avenant*, ſo long ago as towards the End of King *William*'s Reign, computes the Houſes in this Kingdom to be about 1,300,000, Sir *Matthew Decker* eſtimates them but at 1,200,000. Of theſe he ſuppoſes $\frac{1}{2}$ (a very large Allowance

 ſurely)

ſurely) not taxable. There then remain 600,000 Houſes, on which three Millions are to be annually raiſed during the War; which Tax at the Expiration thereof is intirely to ceaſe: 5 *l. per* Houſe, at an Average, raiſes this Sum.

I cannot help thinking the allowing half, as untaxable towards the Support of the War, is much too large an Allowance: Therefore, I would propoſe to take 400,000 only, as the Habitations of Paupers not able to pay any Thing, and for empty Houſes, and then would humbly offer the following Scheme; which, (if thought not an equitable Diſtribution, by thoſe whoſe Situation, Capacity, or Employment, may procure them better Information, and conſequently

conſequently better Reaſons for an Alteration, than my Conjectures furniſh me with) may be varied as Occaſion requires.

Perſons of very moderate Fortunes may ſurely pay Five Shillings a Year, without Hurt to themſelves or Families. Let us then thus ſtate it:

| | | | | |
|---|---|---|---|---|
| 200,000 | - | at 5 *s.* | - - | 50,000 |
| 150,000 | - | - 10 | - - | 75,000 |
| 100,000 | - | - 1 *l.* | - - | 100,000 |
| 100,000 | - | - 2 | - - | 200,000 |
| 100,000 | - | - 5 | - - | 500,000 |
| 60,000 | - | - 10 | - - | 600,000 |
| 40,000 | - | - 15 | - - | 600,000 |
| 30,000 | - | - 20 | - - | 600,000 |
| 10,000 | - | - 25 | - - | 250,000 |
| 8,000 | - | - 30 | - - | 240,000 |
| 2,000 | - | - 40 | - - | 80,000 |
| 800,000 | | | | 3,295,000 |

Thus there are 3,000,000 raiſed, with an Overplus of 295,000 *l.* for Deficiencies, and the Charge of Collecting; which, I think,

think, may be done on very eaſy Terms. The preſent Collectors of the Land-Tax and Window-Tax, or the preſent Officers of the Exciſe, (as it would be but a ſmall additional Trouble to them in their reſpective Walks) would, either of them, as I apprehend, be glad of the Jobb at 2 *d.* in the Pound for ſuch additional Trouble.

The Number of Houſes in this Kingdom, with the Circumſtances of the Inhabitants, is, I conceive, already in general known to the Government: For this, I apprehend, muſt be the Caſe in all poliſhed Countries and regulated Governments. But if the Knowledge they are at preſent poſſeſſed of is not accurate enough for the intended Purpoſe, it is eaſily

eaſily come at; either by the Pariſh Officers in each reſpective Pariſh, or by the Collectors of the Window-Tax, or by the Surveyors of the Exciſe, or (which is beſt of all) by all three ſeparately, as they will then become Checks to each other.

To theſe may be added, if it ſhall be found abſolutely neceſſary, and not otherwiſe, (for I am far from deſiring to multiply Officers) Riding Inſpectors for certain large Diſtricts.

This Method might alſo become very uſeful towards the Improvement of the Revenue on the Window-Tax; which, it is confidently ſaid without Doors, produces little more than the additional 2 *s.*

*per,*

*per* Houſe would have done, if carefully collected. What Truth there is in ſuch Obſervations, I do not know. And if on this, or any other Occaſion, I have propagated Falſhoods, I ſincerely aſk Pardon of all concerned. In my private Station, I have not the Opportunity of getting at Materials to aſcertain Truth.

This I know, I mean not to offend any Body: And I only mention ſuch Things, from the Warmth of my Affection to this Country, as appear to me to be of Importance to the Service and Well-being thereof.

The People of this Kingdom have been by various Perſons, at various Times, eſtimated at about 8,000,000. Three of theſe

theſe Eight are, I ſhould ſuppoſe, in a Situation of paying for themſelves, or being paid for by their Parents or Maſters, at 20*s.* each at an Average. In that Caſe a Capitation Tax would anſwer the ſame Purpoſe, and in Fact is the ſame Thing. But the Name, perhaps, would be more odious: Beſides, the Number of Houſes ſeems eaſier to be come at with Preciſion, and the Tax eaſier levied, as the Occupier of each Houſe would conſtantly be the ſole Paymaſter; which, though generally, would not always be the Caſe in a Capitation Tax.

It may appear ſtrange that I ſhould think it difficult to find Funds for the Payment of 840,000 *l.* a Year, and yet talk of raiſing 3,000,000 *l.* within the Year,

Year, without aggrieving the Subject. But let us cooly conſider what Taxes can be laid to raiſe the Sum requiſite, for which the Maſter of the largeſt Houſe will not pay more than 40*l.* a Year, conſidering the many Commodities he muſt expend, and the many Hands they muſt paſs through; and ſo, of the other Claſſes. And this muſt be the Caſe for Ages to come, to his Children's Children, thus ſaddled with an enormous Debt. Whereas, in the Method here propoſed, Seven Years Payment, it is preſumed and ſuppoſed, will anſwer the Purpoſe fully; and we ſhall be left, by the Additions which will fall into the Sinking Fund in 1757, in a more proſperous Condition at the End of the War, than we are, even now, at the Beginning of it.

Now let any Man the leaſt converſant in Figures, ſee which is the moſt advantageous, and conſequently the moſt eligible for himſelf, his Children, and his Country: And though it ſhould be attended with ſome little preſent Inconvenience, I am ſure, That Man can have but little Pretence to any Feelings of Public Spirit, who would not chearfully ſubmit to a ſhort-lived Tax upon his Extravagance, to procure ſuch certain and laſting Advantages.

If I could flatter myſelf, that I have ſet this Affair in a Light worthy the Attention and Conſideration of thoſe who are ſet over us to attend to this Branch of Buſineſs in particular, (for whom, from their conſtant Adminiſtration of Government with Mildneſs and Juſtice, I have conceived

conceived a great Regard) and of that great Council of this Nation alſo, who are ſoon to aſſemble, and whoſe firſt and principal Buſineſs it is to provide for the Exigencies of the State; I ſay, if I could imagine this to be the Caſe, I ſhould feel infinite Satisfaction, as thinking I had done my Country ſome Service. All I can add is, that it has been long the Subject of my Thoughts, and alſo of frequent Converſations with my Intimates, and the Reſult is this: It appears to me of the laſt Conſequence in our preſent Circumſtances, and I am ſo intent upon it, that I could not help diſburthening my Mind to my Countrymen upon the Subject; though I am well aware, and fully ſatisfied, I may, with many, become the Object of Ridicule for my Attempt.

*London, Sept.* 18.

# *POSTSCRIPT.*

THE unexpected Reception of the foregoing Eſſay, having made a ſecond Impreſſion neceſſary, I have thought proper to add ſomething by way of Poſtſcript.

My Scheme of a Tax upon *Houſes*, I by no Means gave as a finiſhed Plan; but as an Out-line or Sketch of what might be brought to greater Perfection, if this firſt View of it ſhould ſo far ſtrike the Minds of the Public, as to make them think it worthy of a more ſerious Conſideration. This Tax was not my principal View: My chief Aim was to ſhew, *That the poor Labourer cannot poſſibly pay one Farthing; that the Manufacturer and Vender of Goods, though he can pay, does not,* (for he always raiſes the Price of the Commodity he deals in, ſo as to get Mo-

ney by every Tax to which it is ſubject;) and, conſequently, *that the* Conſumer *pays the whole, nay much more than the whole, of every Tax, in the uſual Method of Taxation.*

If the Light in which I have ſet theſe Opinions, and the Arguments I have uſed to ſupport them, ſhould influence the Public to have Recourſe to *any* Method of raiſing the Money *within* the Year, it is a Matter of great Indifference, whether it be done by a Tax upon Houſes, a Capitation, or a general Exciſe *. They *all* anſwer the ſame Purpoſe. If any one of them can be laid with more Equality, or levied with leſs Vexation to

* By general Exciſe I deſire to be underſtood to mean an Exciſe on the Conſumption, and not on the Trade or Trader; both which I would leave free: And by this, I apprehend, all the Clamour about vexatious Exciſe Proſecutions, and that ridiculous Bug-Bear of being ſubject to be viſited at all Hours by Exciſe-Officers, would be entirely removed.

the

the Subject than another, *that* certainly is to be preferred. The Difficulty of laying Taxes exactly in a due Proportion to the Subſtance of the People, is ſo great, that it amounts almoſt to an Impoſſibility, whatever Method is taken; and conſequently is, ſo far, an Objection againſt *all* Taxes. The frugal Man will always have an Advantage over the expenſive Man in every Inſtance. Yet this, and the Difficulty of forming and executing the Plan, are the only Objections I have heard made to the propoſed Scheme. The former is already anſwered: The latter may be in ſome Meaſure true and of Weight; yet is capable of receiving an Anſwer of the ſame Nature, *viz.* All *new* Regulations are attended with Difficulty, more or leſs. And I fear the preſent Method of raiſing Money, will be attended with *greater* Difficulties; if it ſhould, I am ſure they will be of a much more ſerious Nature.

I am not ſo partial to my *own* Scheme, as to imagine it has any *peculiar* Right to claim the Preference. It may be aſked, " Why then did I propoſe it, rather than " any other?" To this I give this plain, candid Anſwer. I only gave it as *one* Method whereby the Money might be raiſed *within* the Year. Sir *Matthew Decker*'s Pamphlet had been received with Approbation; and ever mentioned with Honour, more than once, in the Houſe of Commons: And my Deſign being to lead Mankind by the gentleſt Means, to purſue the Intereſt of the Public, together with their own private Intereſt, I therefore choſe rather to follow the Scheme of one who had gone before me with Applauſe, than from what might have been thought an Affectation of Novelty, to riſque any other which might not, perhaps, have been ſo well received.

Since the firſt Publication of this Eſſay, I have been favoured with the Sentiments of

of many of my Friends on this Subject, and various Schemes have been thought of. *Two* Methods of a *Capitation*-Tax I will here lay before the Public; not as abſolutely perfect, but as Hints which may be improved if requiſite.

One of them is from a Merchant of great Eminence, who is of Opinion, that as unpopular as a Capitation-Tax has always been eſteemed, the Eyes of Mankind are *now* more opened in theſe Matters than they formerly were; and, therefore, the taking off ſome one burthenſome Tax, (the Salt, for Example, which is always a Topic for Oppoſition to declaim upon, as bearing hard on the Poor, and as producing but little nett Money, compared to the Sum collected) would make it accepted without a Clamour. And the Way being thus paved by the Abolition of the Salt-Tax, he is for taxing every Man according to his apparent

rent Expence, by a Capitation-Tax; giving him a Liberty, if over-taxed, to ſwear off, as in the Caſe of Perſons elected Sheriffs for the City of *London*.

But an Oath of Purgation will, with me, be always an Objection; as it will be a Reſtraint on a conſcientious Man, which a Libertine will always break through. And as for leaving Mankind to tax *themſelves*, we have a melancholy Inſtance of the Inefficacy of this Practice, in the Caſe of the Tax on Coaches; which being laid on Perſons of the firſt Rank and Fortune in this Kingdom, and on *none but* thoſe who, in *ſome* Degree, poſſeſs theſe Advantages, one might reaſonably expect that this Tax ſhould be regularly paid; (for ſuch Perſons ought to have Honour in *public*, as well as in *private* Concerns;) yet on this Tax, in the Courſe of ſix Years, there is an Arrear of 36,000*l.* And I fear that among the Deficients (if known) there would be found the Names of

of ſome, who (like *Cæſar*'s Wife) ſhould not ſuffer themſelves even to be ſuſpected of ſuch paultry Omiſſions. And to be liable to the Inſpection of an Exciſe Officer, in order to rectify ſuch Defaults, would be a Badge of *Turkiſh* Slavery. Abſurd Notion of *Britiſh* Liberty!

Another Friend, whoſe Thoughts are always intent on the Welfare of this Nation, and who has frequently made this the Subject of his Contemplation, has given me a more digeſted Plan of a Capitation-Tax; which, by his Permiſſion, I ſhall inſert in his own Words.

" All Perſons ought to contribute to the Exigencies of the Society, in Proportion to their Share in it. Upon this Foot the Land-Tax was ſuppoſed to be eſtabliſhed.

All Perſons do actually pay all Taxes, except the Land-Tax, in Proportion to their Conſumption.

Both,

Both theſe, *i. e.* Eſtates and Conſumption, muſt be conſidered, to make a Tax equal; whether it be on Houſes, or a Capitation: And therefore the Difficulty of doing this, is equal againſt both; or elſe both muſt be got over in the ſame Manner, and by the ſame Means.

Eſtates—ought to be conſidered; becauſe there are ſome Men who live under their Eſtates, *who* ought to pay by the firſt Maxim. Conſumption—becauſe there are others who live above their Eſtates, and who do now pay according to their Manner of Living, or Conſumption, therefore no actual Injury is done to them, though at firſt Sight it may appear otherwiſe.

Conſumption ought to be taxed for another Reaſon; which is, that there are ſome Eſtates which cannot be taxed originally, and yet are ſo ultimately, by the Conſumption; which, I believe, includes all

all Taxes, except the Land-Tax. And therefore that Exemption, which regards only the Land-Tax, ought not to ſtand in the Way of a Tax on Houſes, or a Capitation; which are in Lieu of Taxes upon Neceſſaries or Conveniencies. But ſuch Eſtates ought to be taxed originally, as well as others, without Breach of Parliamentary Faith.

A Capitation-Tax, if charged as underneath, and collected of Maſters, *&c.* inſtead of Individuals, will not be liable to the principal Objections which former Poll-Taxes lay under. For, by *this* Scheme, no one will be perſonally charged to pay, but ſuch as do pay other Taxes: And this may be paid at the ſame Time, and to the ſame Officers, that one of the others is paid to.

## SCHEME *of a* CAPITATION-TAX, *which alone may ſerve in Lieu of all other Taxes.*

| | |
|---|---|
| All Perſons, Gentlemen, Ladies, and Merchants *, with Families, who have a viſible Eſtate for Life, after the Rate of 50 *l.* *per annum*, or under; for themſelves, their Wives and Children - - - | 0 : 10 : 0 |
| with Wife, without Child | 0 : 15 : 0 |
| with Child, without Wife | 0 : 15 : 0 |
| without either - - - | 1 : 0 : 0 |
| From 50 *l.* to 100 *l.* - - | 0 : 15 : 0 |
| with the above Differences { | 1 : 1 : 0 |
| | 1 : 10 : 0 |
| From 100 *l.* to 200 *l.* - | 1 : 10 : 0 |
| | 2 : 5 : 0 |
| | 3 : 0 : 0 |

* *Merchants.* Under this Term are included all who buy of the Grower, or Manufacturer; and ſell again to Retailers.

From

| | | | |
|---|---|---|---|
| From 200*l.* to 500*l.* - | 3 | : 0 | : 0 |
| | 4 | : 10 | : 0 |
| | 6 | : 0 | : 0 |
| From 500*l.* to 1000*l.* - | 6 | : 0 | : 0 |
| | 9 | : 0 | : 0 |
| | 12 | : 0 | : 0 |
| From 1000*l.* to 2000*l.* - | 12 | : 0 | : 0 |
| | 18 | : 0 | : 0 |
| | 24 | : 0 | : 0 |
| From 2000*l.* to 3000*l.* - | 24 | : 0 | : 0 |
| | 36 | : 0 | : 0 |
| | 48 | : 0 | : 0 |
| From 3000*l.* to 4000*l.* - | 48 | : 0 | : 0 |
| | 72 | : 0 | : 0 |
| | 100 | : 0 | : 0 |
| From 4000*l.* to 5000*l.* | 100 | : 0 | : 0 |
| | 150 | : 0 | : 0 |
| | 200 | : 0 | : 0 |
| From 5000*l.* to 10,000*l.* | 200 | : 0 | : 0 |
| | 300 | : 0 | : 0 |
| | 400 | : 0 | : 0 |
| Of 10,000*l.* and upwards | 400 | : 0 | : 0 |
| | 600 | : 0 | : 0 |
| | 800 | : 0 | : 0 |

| | | | |
|---|---|---|---|
| Servants out of Livery - | 1 | 0 | 0 |
| Foreign ditto - - | 5 | 0 | 0 |
| Ladies Women - - | 1 | 0 | 0 |
| Foreign ditto - - | 5 | 0 | 0 |
| Coachmen, Poſtilions, Huntſmen, Gamekeepers - - | 0 | 10 | 0 |
| Grooms, Livery Servants, Maid Servants. - - | 0 | 5 | 0 |
| Foreign ditto - - | 0 | 10 | 0 |
| Men Cooks - - | 1 | 0 | 0 |
| Foreign ditto - - | 10 | 0 | 0 |
| Farmers, that is, thoſe who live by Farming, in that Capacity; for themſelves, their Wives and Children, at the Rate of their Rents, or Value of their Takings, at *per* £, - - - - - | 0 | 0 | 3 |
| For their Servants of all ſorts, at *per* Head - - - | 0 | 1 | 0 |
| Tradeſmen and Manufacturers, ſome Means to be found out to put them on the Footing of Farmers— | | | |

For

For their Apprentices, Journeymen, and Servants in Trade, as Porters, *&c.* at *per* Head - - - 0 : 1 : 9

All others not paid for under the above Heads, to be paid for by the Pariſh (as Labourers do not properly belong to any one) at *per* Head - - - - 0 : 1 : 0

All Maſters to pay for their Servants and People."

Thus far the Author:—Who proceeds upon this Principle, *viz.* "That every "Man ſhould pay according to the Over-"plus of his Fortune, after the neceſſary "Demands are diſcharged;" and upon this Principle founds the Differences he makes between married Men with Families, and *ſingle* Men.

The Largeneſs of the Sums on the great Eſtates, may perhaps alarm ſome: But

But when they reflect on what they do *now* pay, theſe Fears will vaniſh. The Land-Tax *alone*, if paid at 4*s.* is much more than even a *Bachelor* will be to pay on this Plan: And on the *loweſt* Computation of all political Writers, 3 Fifths of *every* Man's Income, who lives up to his Eſtate, is actually paid, in Taxes, to the Support of Government; including the *Conſequences* of ſuch Taxes, in the advanced Price of Labour, and of all Goods univerſally.

But any *Part* of this Tax, (ſtill keeping the ſame Proportions) may be raiſed, as the Demands of Government may require: And the *whole*, perhaps, (if carefully collected) would be found ſufficient to anſwer *all* the Exigencies of the State; and ſo would complete Sir *Matthew Decker*'s comprehenſive Plan, whenever it ſhall be judged expedient to enter upon it.

As to the *immediate* Neceſſity of *ſome* ſuch Method to raiſe the Money; ſorry I am to find, that the Difficulties which have attended the late Subſcription, and the Funds to be created for that Purpoſe, have ſo fully, and ſo ſoon evinced the Truth of my Obſervations.

The Subſcription for the Loan of *this* Year did not fill, as *former* Subſcriptions have done: (Though at laſt it was filled, becauſe it was expedient it *ſhould* be filled.) What was the *Cauſe* of this? The Terms were not, of themſelves, advantageous: And the Miniſtry took Care it ſhould be no Jobb, by making it an open Subſcription. Now a Jobb, I much fear it *muſt* be, whenever *Lotteries* are concerned; which are by no Means an eligible Way of raiſing Money; as they diffuſe a Spirit of Gaming, through the whole Kingdom. However, Miniſters have wiſely taken Advantage of this Spirit, and turned it to the beſt uſe poſſible, *viz.*

to

to borrow Money at a cheaper Rate of Intereſt than they could do on any other Terms; becauſe People will readily become Subſcribers for large Sums, in Hopes of the advanced Price that Adventurers will give for their Tickets, which are given them as a Bonus, to carry two or three Times their own Value in Annuities. It is in this Light only, that they can be conſidered as ſuch: For Tickets at 3 *per cent.* cannot poſſibly be a Bonus to Annuities at 3 ½ in any *other*. Now, it is obvious to common Senſe, (even though we had not had the Experience of laſt Year to confirm it) that when the Demand of the Adventurers is ſatisfied by an open Subſcription, the Tickets can bear no ſuch advanced Price; and what they have ſubſcribed for at *Ten* Pounds, can never fetch *Twelve* in a Market: (Which, in the preſent Caſe, is neceſſary, in order to give any *Advantage* to the Subſcribers; as 11 *l.* 16*s.* would bring the whole Subſcription to a *Par* with the *other* Stocks.)

Therefore,

Therefore, I ſay, an ENGROSSED Lottery will carry any *reaſonable* Quantity of Annuities, and do all that a Miniſter can expect from it: But an OPEN one, little or nothing at all.

The Effects of this Demurr on the Subſcription will be felt *next* Year; when I fear we ſhall repent it: For it is *then*, and not till *then*, that we ſhall feel the *full* Force of it's Influence; " for every Failure " muſt create future Difficulties."

But the Obſtruction the Miniſtry met with in filling the Subſcription, was not the *only* one they had to get over. The Terms on which the Loan was borrowed, demanded a Fund of 67,500*l. per ann.* to pay the Intereſt; (a *ſmall* Portion of what a few Years War will require, if we proceed in the *ſame* Method of raiſing Money:) Yet, to raiſe this *ſmall* Sum, no leſs than *three* Taxes were propoſed; one of which was immediately rejected, and

a fourth ſubſtituted in it's Stead. A melancholy Proſpect this, at the firſt Entrance into a War, if we were obliged to go on in this Manner!

The Tax on *Wrought Plate*, being an Example of a Tax laid on the Conſumer, or Uſer, immediately, will afford a ſtriking Inſtance of the Difference it will be to every private Man, whether he pay down the Money at firſt, *within* the Year; or be taxed *annually* for the *Intereſt* of Loans. Let us take a Man whoſe Quantity of Plate will ſubject him to a Tax of 10*l.* *per annum:* Would he not rejoice to buy off this 10*l.* *per annum*, by the *immediate* Payment of even 100*l.* much more of 50*l.* or 30*l.*? Which, perhaps, to ſuch Man, would be the *whole* Payment, ſuppoſing the War to conclude with the Year. And the *ſame Proportion* would hold; whether the War continue one, ſeven, or twenty Years. For the old Taxes would remain, and new ones be ſuperadded every Year;

Year; which every Man would be glad to buy off at as cheap a Rate. To this muſt be added, that this 10*l.* *per annum*, is not Half (as the Tax is given for 30,000*l.* out of 67,500*l.*) of what he, or ſomebody elſe for him muſt pay towards the *Intereſt* of this Year's Loan of 2,000,000*l.* Moreover, in one Caſe there would be *no* Debt to be repaid; in the other, an *encreaſed* one of 2,000,000*l.*

Thus is the Method we now take, deſtructive, both to the Government and to every Individual. But, thank God, we have a Reſource at Hand; a Reſource which will make this Country terrible to it's Enemies; and, if purſued to the full Extent of which it is capable, will make us a great, a glorious, a flouriſhing, and a happy People.

Let us ſtop, and take a View of our future Condition, if this ſhould take Place. All our preſent burthenſome Taxes abo-

liſhed. Our Ports—Cuſtom-free; for the Imports and Exports to and from all Parts of the known World. Our Country—the Magazine where the Growth and Manufactures of every Kingdom would be depoſited, to anſwer the Demands of every foreign Market. Our own Manufactures—become cheap, in proportion as the Neceſſaries of Life become ſo to the Manufacturer. No Fear of an Encreaſe of Debt, to tie up our Hands: But our Country always in a Condition to repel with Dignity the unprovoked Attacks, and reclaim with Honour the unjuſt Encroachments of inſolent and perfidious Neighbours. Is not this a Situation deſirable in the laſt Degree? Would it not be *ours?* If any Man doubt of the Truth of it, let him carefully read, and conſider what Mr *Richardſon* * ſays on theſe Subjects in his "*Eſſay on the Decline of foreign Trade*;

* This Eſſay (in which theſe Subjects are treated of at large, in a maſterly Manner) is ſaid to have been written by a Gentleman, named *Richardſon*.

"*conſequently*

" *conſequently of the Value of Lands of* " *Britain; and the Means to reſtore both,*" publiſhed about 20 Years ſince. And would not that Miniſtry who ſhould conduct us to this flouriſhing and happy State, deſervedly obtain the Love of their own Countrymen, and the Applauſe of all *Europe?* (Objects truly worthy of a Great Man's Ambition!) If theſe Conſiderations do not of themſelves ſtrike ſufficiently, without an Example to inforce them; let Cardinal *Ximenes* ſtand forth as an Encouragement: And let it be remembered what Honours *he* received from a grateful People on a ſimilar Occaſion, when he aboliſhed the Tax Alcabala *. I find I grow warm with the pleaſing Proſpect: And may the ſame Flame catch the Breaſts of thoſe, whoſe Station gives them the Power to effect,

* L'Hiſtoire du Miniſtere du Cardinal *Ximenes*, p. 162, 12mo.

what

what many, very many (as I have now great Reaſon to believe) ſo ardently wiſh for.

*London, March* 30.